



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2003 Assembly Bill 290	Assembly Substitute Amendment 1
<i>Memo published:</i> February 27, 2004	<i>Contact:</i> Richard Sweet, Senior Staff Attorney (266-2982)

Current law provides a Wisconsin individual income tax deduction of 50% of the amount paid by a person for medical care insurance that covers the person, his or her spouse, and the person's dependents, if the person's employer pays no money toward the person's medical care insurance.

Assembly Bill 290 increases the amount of the deduction to 100% of the amount paid by the person and also extends the deduction to cover unemployed persons. (No changes are made in the current law that already provides a 100% deduction for payments for medical care insurance for self-employed persons.) These changes first apply to taxable years beginning on January 1, 2003.

Assembly Substitute Amendment 1 makes the same changes as the bill, but makes them applicable to taxable years beginning on January 1, 2004.

Legislative History

Assembly Substitute Amendment 1 was introduced by Representative Eugene Hahn. On February 17, 2004, the Assembly Committee on Health recommended adoption of the substitute amendment, and passage of the bill as amended, both by votes of Ayes 14, Noes 0.

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